

To New Hampshire IFTA Licensees

From: New Hampshire Road Toll Bureau

Reference: 2007 IFTA Application

Attached please find a 2007 International Fuel Tax Agreement (IFTA) Application. This application must be filled out completely, otherwise it will be returned to you.

Also attached is an 'Affirmation to Maintain Records'. This form must be completed and returned with your license application.

Several reminders:

1. **"Qualified Motor Vehicle"**- as defined by the IFTA Articles of Agreement (R245), "Means a motor vehicle used, designed, or maintained for the transportation of persons or property and:
  - ◆ Having two axles and a gross vehicle weight or registered weight exceeding 26,000 lbs. or 11,797 kilograms; or
  - ◆ Having three or more axles regardless of weight; or
  - ◆ Is used in combination, when the weight of such combination exceeds 26,000 lbs. or 11,797 kilograms gross vehicle or registered gross vehicle weight.
  - ◆ Qualified Motor Vehicle does not include recreational vehicles."
2. **"Licensing Requirement"**- as defined by IFTA Articles of Agreement (R305) means "Any person based in a member jurisdiction operating a qualified motor vehicle(s) in two or more member jurisdictions..."
3. **Secretary of State Registration**-Per the NH Secretary of State's office, "A person conducting business under any name other than his/her own legal name must register." You do not have the authority to "conduct any business (including advertising) under any name other than your own personal legal name until that name is registered..." NH Road Toll Bureau will not set up and/or issue license certificates/decals until it is satisfied that the registration process has been completed. For more information on the registration process, please contact the NH Secretary of State, Corporate Division office at (603)-271-3246 or on the web at <http://www.sos.nh.gov/corporate/Forms.html>.

#### **4. RSA 259:29-a Established Place of Business**

"Established place of business" shall mean:

- I. Except where otherwise provided, a permanent, enclosed commercial building located within this state, easily accessible and open to the public at all reasonable times, and at which the business of a dealer may be lawfully carried on in accordance with the terms of all applicable building codes, zoning, and other land-use regulatory ordinances.
- II. As it applies to a wholesale dealer as described in RSA 261:140-a, a building or structure that complies with RSA 259:29-a or a suitable building or structure which is occupied as a business office or a residence, owned or leased by the applicant and designated as an office or place where his official business is

conducted, where legal mail is received and where records pertaining to the business are maintained as required by the commissioner.

#### **5. RSA 259:76 Place of Business**

"Place of business" shall mean the site, location or building within this state at which a person conducts the business in which he is engaged.

Should you have any questions regarding the application process, please feel free to contact the Road Toll Bureau at (603) 271-2311.

**NEW HAMPSHIRE 2007 INTERNATIONAL FUEL TAX AGREEMENT (IFTA) LICENSE APPLICATION**

Remit To: State of New Hampshire Road Toll Administration 33 Hazen Drive Concord NH 03305	<table style="width:100%; border: none;"> <tr> <td style="width:33%;"><b>FOR OFFICIAL USE ONLY</b></td> <td style="width:33%;"><b>License #</b> _____</td> <td style="width:33%;"></td> </tr> <tr> <td>Qty _____ \$ _____</td> <td>Decal # _____ to _____</td> <td></td> </tr> <tr> <td>Licensed Yes _____ No _____</td> <td>New Applicant _____</td> <td>Renewal _____</td> </tr> <tr> <td>Date _____ By _____</td> <td>Additional _____</td> <td></td> </tr> </table>	<b>FOR OFFICIAL USE ONLY</b>	<b>License #</b> _____		Qty _____ \$ _____	Decal # _____ to _____		Licensed Yes _____ No _____	New Applicant _____	Renewal _____	Date _____ By _____	Additional _____	
<b>FOR OFFICIAL USE ONLY</b>	<b>License #</b> _____												
Qty _____ \$ _____	Decal # _____ to _____												
Licensed Yes _____ No _____	New Applicant _____	Renewal _____											
Date _____ By _____	Additional _____												

**Please read instructions (see reverse) Before completing application**

1. Applicant Legal Name	2. Trade/DBA Name (if different from legal name):	
3. Federal Employer Identification Number (FEIN)	4. Social Security Number (SSN)	5. US DOT Number
6. Physical Location	Street Address	City, State, Zip Code
		Location Telephone Number (     )
7. Business Mailing Address	Street Address or PO Box	City, State, Zip Code
8. Contact Person	Telephone Number (     )	Email Address:

**9. Answer all of the following questions**

In which jurisdiction is this fleet registered?	IRP Account # _____	Do you have bulk storage ____ yes ____no If yes, where?
Are you registered with the State of NH Secretary of State to do business in NH? ____Yes ____No		
<b>BUSINESSES ONLY MUST BE REGISTERED WITH THE NH SECRETARY OF STATE IN ORDER TO OBTAIN AN IFTA LICENSE AND DECAL</b>		
Did you previously have any fuel tax accounts in NH? ____yes ____no	If yes, list ALL licenses or account number.	
What is the primary nature of this business? (What product/service, i.e. Logging, farming, common carrier, private carrier etc.)		
Have you ever been licensed in another IFTA jurisdiction? ____yes ____no	If yes, list these jurisdictions	
If yes, is your IFTA license currently suspended or revoked in that jurisdiction?		

**10. Complete all information on all vehicles which will have an IFTA decal (use additional sheets if necessary)**

	Plate #	Year of Vehicle	Make of Vehicle	Fuel Type	GVW	# Axles	VIN #
1							
2							
3							
4							
5							
6							
7							
8							

**Certification By Applicant:** Applicant agrees to comply with reporting, payment, record keeping and license display requirements as specified in the International Fuel Tax Agreement. The applicant further agrees that the base jurisdiction may withhold any refunds due if applicant is delinquent on payment of fuel taxes due any member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of license in all member states. Applicant agrees that the information given on this IFTA application, is, to the best of his or her knowledge, true, accurate and complete. "This application is signed under penalty of unsworn falsification pursuant to RSA 641:3."

**QUANTITY OF VEHICLES REQUIRING DECALS:     @\$10.00 PER SET = \$     . (Checks Payable to State of NH-Road Toll)**

Print Name:	Date:
Signature:	Title:

## New Hampshire IFTA License Application – (RT129) Instructions

Mark the jurisdictions in which you travel, in the section below. **This section must be completed.**

You must complete the New Hampshire IFTA License Application (RT-129) regardless of fuel type for all qualified motor vehicles that will operate out-of-state. Qualified motor vehicles are designated as having:

- a) A gross vehicle weight or registered gross vehicle weight in excess of 26,000 lbs. or
- b) A gross combination weight in excess of 26,000 lbs. (i.e. a vehicle hauling a trailer other than a camper)
- c) **Any** vehicle with three axles or more, regardless of weight (except a recreational vehicle)

The decals must be applied to the exterior portion of both sides of the cab (Per R625 IFTA Articles of Agreement) and the license, or a copy, shall be carried in the vehicle before operating in any out-of-state jurisdiction.

### INSTRUCTIONS

1. List the legal name of the business. If the business is owned by an individual, the legal name is the owner's name.
2. List the assumed business name (d.b.a.) If different from the legal business name. (I.e.. Jon Q Driver – d.b.a. Drivers Trucking)
3. List your federal Employer Identification Number (FEIN). If you do not have an FEIN and are not required to have one, leave this box blank and complete #4.
4. If you own the business as an individual enter your Social Security Number (SSN)
5. Enter your DOT number
6. List the business's physical location in NH and the telephone number at the physical location.
7. If you have a separate mailing address for your business, list that here.
8. List the name, telephone number and fax number of the person we should contact if we have questions about this application.
9. Answer all of the questions in the boxes.
10. Fill in all of the sections for EVERY vehicle which you are placing an IFTA decal on.

- |  |   |
|--|---|
| <input type="checkbox"/> All Jurisdictions | <input type="checkbox"/> New Mexico           |
| <input type="checkbox"/> Alabama           | <input type="checkbox"/> New York             |
| <input type="checkbox"/> Alaska            | <input type="checkbox"/> North Carolina       |
| <input type="checkbox"/> Arizona           | <input type="checkbox"/> North Dakota         |
| <input type="checkbox"/> Arkansas          | <input type="checkbox"/> Ohio                 |
| <input type="checkbox"/> California        | <input type="checkbox"/> Oklahoma             |
| <input type="checkbox"/> Colorado          | <input type="checkbox"/> Oregon               |
| <input type="checkbox"/> Connecticut       | <input type="checkbox"/> Pennsylvania         |
| <input type="checkbox"/> Delaware          | <input type="checkbox"/> Rhode Island         |
| <input type="checkbox"/> D.C.              | <input type="checkbox"/> South Carolina       |
| <input type="checkbox"/> Florida           | <input type="checkbox"/> South Dakota         |
| <input type="checkbox"/> Georgia           | <input type="checkbox"/> Tennessee            |
| <input type="checkbox"/> Idaho             | <input type="checkbox"/> Texas                |
| <input type="checkbox"/> Illinois          | <input type="checkbox"/> Utah                 |
| <input type="checkbox"/> Indiana           | <input type="checkbox"/> Vermont              |
| <input type="checkbox"/> Iowa              | <input type="checkbox"/> Virginia             |
| <input type="checkbox"/> Kansas            | <input type="checkbox"/> Washington           |
| <input type="checkbox"/> Kentucky          | <input type="checkbox"/> West Virginia        |
| <input type="checkbox"/> Louisiana         | <input type="checkbox"/> Wisconsin            |
| <input type="checkbox"/> Maine             | <input type="checkbox"/> Wyoming              |
| <input type="checkbox"/> Maryland          | <b>Canadian Provinces</b>                     |
| <input type="checkbox"/> Massachusetts     | <input type="checkbox"/> Alberta              |
| <input type="checkbox"/> Michigan          | <input type="checkbox"/> British Columbia     |
| <input type="checkbox"/> Minnesota         | <input type="checkbox"/> Manitoba             |
| <input type="checkbox"/> Mississippi       | <input type="checkbox"/> New Brunswick        |
| <input type="checkbox"/> Missouri          | <input type="checkbox"/> Newfoundland         |
| <input type="checkbox"/> Montana           | <input type="checkbox"/> Nova Scotia          |
| <input type="checkbox"/> Nebraska          | <input type="checkbox"/> Ontario              |
| <input type="checkbox"/> Nevada            | <input type="checkbox"/> Quebec               |
| <input type="checkbox"/> New Hampshire     | <input type="checkbox"/> Prince Edward Island |
| <input type="checkbox"/> New Jersey        | <input type="checkbox"/> Saskatchewan         |

### Definitions

**Bulk Storage** – Any fuel storage tank or container greater than 55 gallons. The fuel supply tanks of your motor vehicles or unlicensed equipment is not considered bulk storage.

**Fleet** – One or more qualified motor vehicles you will operate under this license.

**IFTA** – International Fuel Tax Agreement

**DOT** – Department of Transportation

**Jurisdiction** – A state of the United States, the District of Columbia (D.C.), or a province, Northern or Yukon territories of Canada.

**Qualified Motor Vehicle** – A motor vehicle used, designed, or maintained for transportation of persons or property and having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or having three or more axles regardless of weight; or is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight. **Qualified Motor Vehicle** does not include recreational vehicles.

**Unsigned and incomplete applications will be returned**

**Any questions should be referred to the Road Toll Administration at (603) 271-2311**



**STATE OF NEW HAMPSHIRE-ROAD TOLL BUREAU**  
**AFFIRMATION TO MAINTAIN RECORDS**  
**IN ACCORDANCE WITH THE INTERNATIONAL FUEL TAX AGREEMENT (IFTA)**

**1. RECORDS REQUIREMENTS**

- ◆ "Every licensee shall maintain records to substantiate information reported on tax returns. Operational records shall be maintained or be made available for audit in the base jurisdiction. Recordkeeping requirements shall be specified in the IFTA Procedures Manual." (IFTA Articles of Agreement, R700)

**2. RECORDKEEPING**

- ◆ "The licensee is required to preserve the record upon which the quarterly tax return...is based for four years from the tax return due date or filing date, whichever is later, plus any time period included as a result of waivers or jeopardy assessments." (IFTA Procedures Manual, P510.100)
- ◆ "Failure to provide records demanded for audit purposes extends the four year record retention requirement until the records are provided." (IFTA Procedures Manual, P510.200)
- ◆ "Records shall be made available upon request by any member jurisdiction and shall be made available for audit during normal business hours." (IFTA Procedures Manual, P520.100)

**3. DISTANCE RECORDS**

- ◆ "Licensees shall maintain detailed distance records which show operations on a individual-vehicle basis. The operational records shall contain, but not be limited to:
  - ◆ Taxable and non-taxable usage of fuel,
  - ◆ Distance traveled for taxable and non-taxable use and
  - ◆ Distance recap for each vehicle for each jurisdiction in which the vehicle operated." (IFTA Procedures Manual P540.100 through P540.100.015)

**4. FUEL RECORDS**

- ◆ "The licensee must maintain complete records of all motor fuel purchased, received, and used in the conduct of it's business". (IFTA Procedures Manual P550.100)
  - ◆ "Separate totals must be compiled for each motor fuel type." (IFTA Procedures Manual P550.200)
  - ◆ "Retail fuel purchases and bulk fuel purchases are to be accounted for separately." (IFTA Procedures Manual P550.300)
  - ◆ "The fuel records shall contain, but not be limited to:
    - ◆ The date of each receipt of fuel;
    - ◆ The name and address of the person from whom purchased or received;
    - ◆ The number of gallons or liters received;
    - ◆ The type of fuel; and
    - ◆ The vehicle or equipment into which the fuel was placed."
- (IFTA Procedures Manual P550.400.005 through P550.400.025)

**-NOTE: DOCUMENT MUST BE SIGNED AND SUBMITTED WITH COMPLETED RT129-**

**DECLARATION:**

*The undersigned agrees to maintain records in accordance with International Fuel Tax Agreement from the original date of licensing until such time as the license is cancelled or suspended.*

*Licensee Business Name:* \_\_\_\_\_

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**IFTA License Number**

<b>Print Name:</b>	<b>Date:</b>
<b>Signature:</b>	<b>Title:</b>